



Claim for Overpayment of Sales and Use Tax

FORM
7

- Attach supporting documents
- Read instructions on reverse side

PLEASE DO NOT WRITE IN THIS SPACE

Nebraska Identification Number

Federal Employer I.D. or Social Security Number

NAME AND LOCATION ADDRESS OF CLAIMANT

NAME AND MAILING ADDRESS OF CLAIMANT

Name

Name

Street Address

Street or Other Mailing Address

City

State

Zip Code

City

State

Zip Code

Claim Period Beginning

and Ending

PROVIDE BASIS FOR CLAIM — ATTACH APPROPRIATE
DOCUMENTATION AND SEE INSTRUCTIONS

1 Amount of Nebraska sales and
use tax overpayment

AMOUNT CLAIMED
1

2 Local (city) sales or use tax overpayment:

City Name	Amount of City Overpayment

3 Total of line 2

3

4 Total of lines 1 and 3

4

5 Select method of payment: (check one)

☐

Issue refund (Your refund will be issued in four to six weeks after approval)

☐

Establish credit to sales or use tax account (**Do not use credit until shown on return**)

6 List the individual the Department of Revenue may contact for the purpose of obtaining additional information regarding this claim:

Authorized Contact Person (Please Print)

Title

Daytime Telephone Number

I declare under penalties of law that I have examined this claim, and to the best of my knowledge and belief, it is correct and complete. I also declare that payment of this claim has not been previously made by the state, nor have I claimed or received a refund from the retailer.

sign
here

Authorized Signature (Owner, Partner, Corporate Officer)

Telephone Number

Signature of Preparer Other Than Taxpayer

Telephone Number

Title (See Instructions)

Date

Address

Date

ACTION TAKEN BY THE NEBRASKA DEPARTMENT OF REVENUE

ACH ON FILE

☐ YES ☐ NO

STORAGE BOX

REF. TYPE

FORCE CODE

DATE TO
FINANCE

APPROVED

1

Code

Amount

3

Total 4

COMMENTS:

☐ APPROVED

☐ APPROVED AS REVISED,
SEE COMMENTS OR LETTER
DATED

☐ CREDIT ACCOUNT

☐ ISSUE REFUND WARRANT

☐ DISAPPROVED, SEE COMMENTS OR
LETTER DATED

Authorized Signature

Date

Mail this claim and supporting documentation to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN, NE 68509-8903**

Please make a copy of this form for your records

6-063-1967 Rev. 10-2003
Supersedes 6-063-1967 Rev. 8-2002

INSTRUCTIONS

YOUR CLAIM MAY BE RETURNED IF NOT PROPERLY COMPLETED.

WHO MAY FILE. Any person who has made an overpayment of the Nebraska and local sales or use tax may file for a refund when the amount to be refunded is \$2.00 or more. Claimants may elect to receive the approved amount either as a credit to offset future periods' sales or use tax liabilities or through direct payment by state warrant.

WHEN TO FILE. A claim for overpayment of Nebraska and local sales or use tax must be filed within three years from the 25th day of the month following the close of the period for which overpayment was made. If the overpayment was the result of a deficiency determination by the Nebraska Department of Revenue, the claim must be filed within six months after the determination becomes final, or within six months from the date of overpayment with respect to such determination. The latest expiration date of these three periods will be the last acceptable filing date.

WHERE TO FILE. A claim for refund must be filed with the Nebraska Department of Revenue, P.O. Box 98903, Lincoln, Nebraska 68509-8903.

BASIS FOR CLAIM. Your claim for overpayment must be supported by a complete explanation. The explanation should include reference to either a specific regulation or state statute. Nebraska Sales and Use Tax Regulation 1-012, Exemptions, presents the four general groups under which transactions may be exempt from sales or use tax. If the space provided on the face of this form is not sufficient, a letter of explanation must be attached.

DOCUMENTATION. All refund claims must include sufficient documentation to substantiate the amount claimed. The Department reserves the right to request additional supporting documentation as it deems necessary.

1. A claim for refund of sales and use tax paid on a motor vehicle must be accompanied by a copy of the Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales, Form 6, which was validated by the county treasurer or a copy of the motor vehicle registration that shows tax was paid.
2. A claim for a refund of sales or use tax paid to a vendor must include copies of all the appropriate invoices. For larger claims, submit a sampling of approximately 30 percent of the invoices along with a recap totaling the amount of the refund claimed. This recap must contain receipt number, invoice date, vendor name and address, items or materials purchased, purchase price of items or materials purchased, date invoice paid, and amount of Nebraska and local sales and use tax.
3. A retailer claiming a sales tax refund must attach copies of the original invoices, credit memos issued to customers, and exemption certificates, if issued. **The claim must be reduced by the amount of collection fee retained for this portion of the tax on the original return when it was filed.**
4. Contractors who have been issued a Purchasing Agent Appointment, Form 17, from a governmental unit or exempt organization, and who remove sales or use tax

paid materials from inventory for use in a project, can receive credit or a refund for the amount of sales or use tax paid on those materials annexed to real estate in the exempt project. If the purchasing agent appointment was not issued prior to the annexation, the refund will be made to the exempt organization, not the contractor. The exempt organization must show the actual amount of tax paid with certified statements from the contractor accompanying the application for refund.

A refund will not be issued to the vendor when a Form 17 is received from the contractor after purchase is made. Instead, the contractor or exempt entity must apply for the refund.

PAYMENT. The Department must make payment of claims for \$75,000 or more electronically. If you do not have an ACH enrollment form filed with the Department, this will delay your refund.

APPEAL PROCEDURE. After a claim for overpayment has been filed, a determination must be made by the Nebraska Department of Revenue within 180 days of the filing of the claim. Another 30 days is allowed to send the taxpayer notice of the action taken on the claim. An appeal of the decision may be made to the District Court of Lancaster County. All appeals must be made within 30 days from the postmark date of the Nebraska Department of Revenue's decision. Upon expiration of this 30-day period, the determination of the Nebraska Department of Revenue becomes final.

SPECIFIC INSTRUCTIONS

LINE 1. Enter the amount of state sales or use tax for which a refund is claimed.

LINE 2. Enter, for each affected city, the city name and the amount of local (city) sales or use tax for which a refund is claimed. If the space provided is not sufficient, attach a schedule listing the additional information.

LINE 5. Indicate, in the appropriate box, the method by which you would like to receive the approved amount of your claim. A credit established to your sales or use tax account may be used to offset future periods' sales or use tax liabilities. If you anticipate that the approved credit will be greater than your reported tax liabilities over the next 24 months, you are encouraged to request a refund warrant. If no indication is made, a refund warrant will be issued.

LINE 6. An Authorized Contact Person designated on line 6 shall have the authority to receive and discuss confidential information regarding this claim.

SIGNATURES. The refund claim must be signed by the owner/taxpayer, partner, member, or corporate officer. If another person signs this claim, there must be a power of attorney attached to this form. The power of attorney must be signed by the owner/taxpayer, partner, member, or corporate officer. If someone other than the owner/taxpayer, partner, member, or corporate officer signs this form and no power of attorney is attached, the Department will be unable to process this claim.

Any person who is paid for preparing a taxpayer's claim must also sign the claim as preparer.